

## ABSTRACT OF THE DISCLOSURE

A first housing 3 for rotatably supporting a steering shaft having an end portion coupled to a steering wheel, or a second housing 5 engaged with the first housing 3 via two impact energy absorbing rings 6 and 7 separated in the axial direction so as to be relatively movable in the axial direction, has first and second impact energy absorbing protrusions 8 and 9 projected from positions between the impact energy absorbing rings 6 and 7 separately in the axial direction so as to contact with the circumferential surface of the other of the first housing 3 and the second housing 5. The impact energy absorbing protrusions 8 and 9 therefore can reduce the load applied to the impact energy absorbing rings 6 and 7 in usual steering and the impact energy absorbing rings 6 and 7 can reduce the load due to frictional resistance in impact energy absorption.